## **CLAIMS**

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- 1. A process for the oxidation of thioethers to sulfoxides or sulfones or for the oxidation of sulfoxides to sulfones by treatment of thioethers or sulfoxides with an oxidizing amount of  $\epsilon$ -phthalimidoperhexanoic acid.
- 2. A process as claimed in claim 1, wherein a thioether is oxidized to sulfoxide and a sulfoxide is oxidized to sulfone, wherein ε-phthalimidoperhexanoic acid is used in amount ranging from 0.8 to 1.5 equivalents per equivalent of substrate.
- 3. A process as claimed in claim 1 wherein a thioeter is oxidized to a sulfone, wherein ε-phthalimidoperhexanoic acid is used in amounts ranging from 1.5 to 3 equivalents per equivalent of substrate.
  - 4. A process as claimed in any one of claims 1 to 3, wherein the oxidation is carried out at a temperature ranging from -20°C to the reflux temperature of the solvent, for a reaction time ranging from 0.5 to 24 hours.
  - 5. A process as claimed in any one of claims from 1 to 4, wherein the oxidation is carried out in a water-miscibile or immiscibile, protic or aprotic organic solvent.
- 6. A process as claimed in claim 5, wherein the solvent is selected from aliphatic or aromatic chlorides, aromatic hydrocarbons, esters of a carboxylic acid, alkyl carbonates, alkanols, alkyl or cycloalkyl ketones, or mixtures thereof.
  - 7. A process as claimed in claims 1 for the preparation of a biologically active compound containing a sulfinyl or sulfonyl group.
- 8. A process as claimed in claim 7, wherein the biologically active compound is selected from the group consisting of modafinil, modafinil-sulfone, sulindac, sulindac-sulfone, dapsone, omeprazole, pantoprazole, lansoprazole, timoprazole, picoprazole, rabeprazole and exomeprazole.
  - 9. A process as claimed in claim 1, wherein the intermediate compound

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containing a thioether group is selected from the group consisting of:
            1-(4-fluorophenyl)-2-(4-methylthio-phenyl)-ethanone;
           (Z)-5-fluoro-2-methyl-1-[[4-(methylthio)-phenyl]methylene]-1H-
           indene-3-acetic acid;
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           2-[(diphenylmethyl)thio]acetic acid;
           2-[(diphenylmethyl)thio]acetamide;
           4,4'-thiobisbenzenamine;
           (5-methoxy-2[[(4-methoxy-3,5-dimethyl-2-pyridinyl)methyl]thio]-1H-
           benzimidazole);
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           (5-difluoromethoxy)-2-[(4-chloro-3-methoxy-2-pyridinyl)methyl]thio-
           1H-benzimidazole;
           (5-difluoromethoxy-2[[3,4-dimethoxy-2-pyridinyl)methyl]thio]-1H-
           benzimidazole);
           (2-[[[methyl-4-(2,2,2-trifluoroethoxy)-2-pyridinyl]methyl]thio]-1H-
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           benzimidazole];
           (2-[[(2-pyridinyl)methyl]thio]-1H-benzimidazole);
           (5-ethoxycarbonyl-6-methyl-2[[(3-methyl-2-pyridinyl)methyl]thio]-1H-
           benzimidazole);
           (2-[[[3-methyl-4-(3-methoxypropoxy)-2-pyridinyl]methyl]thio]-1H-
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           benzimidazole); and
           (S) (5-methoxy-2[[(4-methoxy-3,5-dimethyl-2-pyridinyl)methyl]thio]-
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- 10. A process as claimed in claim 1, wherein the intermediate compound containing a sulfoxide group is selected from the group consisting of sulindac, modafinil, 1-(4-fluorophenyl)-2-(4-methylsulfinyl-phenyl)-ethanone and 2-
- 25 modafinil, 1-(4-fluorophenyl)-2-(4-methylsulfinyl-phenyl)-ethanone ar [(diphenylmethyl)sulfinyl]acetic acid.

1H-benzimidazole).